IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

SATURDAY, THE 18TH AUGUST 2007 / 27TH SRAVANA 1929

WP(C).No. 25109 of 2007(L)

PETITIONER:

M/S MPS STEEL CASTINGS PVT. LIMITED,
476, WISE PARK, KANJIKODE, PALAKKAD DISTRICT,
REPRESENTED BY SHAJI MATHEW,
ACCOUNTS MANAGER.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON

RESPONDENTS:

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1. ASSISTANT COMMISSIONER(ASSMT),
COMMERCIAL TAXES, SPECIAL CIRCLE,
PALAKKAD.

2. DEPUTY COMMISSIONER(APPEALS),
DEPT. OF COMMERCIAL TAXES,
ERNAKULAM.

3. INSPECTING ASST. COMMISSIONER,
DEPT. OF COMMERCIAL TAXES, PALAKKAD.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 18/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.25109 of 2007

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Dated this the 18th day of August, 2007.

JUDGMENT

Counsel for the petitioner submitted that the provision providing for payment of assessed tax before filing appeal is deleted from the statute and therefore, appeal filed without payment of disputed demand is maintainable. In any case since the outstanding is above Rs.6.6 lakhs, there will be stay against recovery proceedings till disposal of appeal on petitioner remitting rupees two lakhs within one month from now. The second respondent is directed to take up the appeal out of turn and dispose of the same on merits within three months from the date of making payment as above.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms